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February 26, 2004

ATTORNEY DOCKET NO.: 04329.3251

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

New U.S. Patent Application

Title: **MAGNETORESISTIVE HEAD AND MAGNETIC RECORDING-
REPRODUCING APPARATUS**

Inventors and Addresses:

- 1) **Masatoshi YOSHIKAWA**
Yokohama-shi, Japan
- 2) **Masayuki TAKAGISHI**
Kawasaki-shi, Japan

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application - 48 pages, including 4 independent claims and 20 claims total.
2. Drawings -9 sheets of formal drawings containing 32 figures.
3. Certified copy of Japanese Patent Application No. 2003-048516, filed on February 26, 2003.
4. Information Disclosure Statement and Information Disclosure Citation, PTO 1449.
5. The filing fee is calculated as follows:

Basic Application Filing Fee					\$770	\$ \$770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	20	-	20	0	x \$18	\$
Independent Claims	4	-	3	1	x \$86	\$ 86.00
<input type="checkbox"/> Presentation of Multiple Dep. Claim					+\$290	
Subtotal						\$ 856.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 856.00



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DUNNER LLP

6. A check for \$856.00 is enclosed. The fee includes:

\$770.00 for filing fee; and

\$86.00 for extra claim fee.

This application is being filed under the provisions of 37 C.F.R. § 1.53(f). Applicants await notification from the Patent and Trademark Office of the time set for filing the Declaration.

Applicants claim the right to priority based on Japanese Patent Application No. 2003-048516, filed on February 26, 2003.

Please address all correspondence with respect to this application to:

**Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315**

Please accord this application an application number and filing date.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: 

Richard V. Burgujian
Reg. No. 31,744

RVB/FPD/sci
Enclosures